



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Liquor Auditor

Job Code Title

Auditor

Pay Band

06

Job Code Number

132136

Liquor Control Division

Administrative Team

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Liquor Control Division administers the state's Alcoholic Beverage Code which governs the control, sale, and distribution of alcoholic beverages. The division provides customer service with a focus on public safety to ensure a safe, orderly, and regulated system for the convenient distribution and responsible consumption of alcoholic beverages. The Liquor Control Division includes the Administrative Team, Liquor Distribution Unit, and Liquor Licensing Bureau. The Administrative Team oversees the daily management of the division. This group of staff consists of the administrator, management officer, and division support staff.

Job Responsibilities

The Liquor Auditor performs professional internal auditing and accounting services related to the operation of liquor distribution and sales. The incumbent develops and maintains internal controls to safeguard division assets and ensure compliance with regulations and professional standards regarding accounting and inventory controls; coordinates and performs tax collections, rate setting, and other administrative operations to ensure compliance with division policies and state rules and laws; and performs and oversees the daily operation of liquor distribution accounting systems to provide accurate and timely processing, accounting, and reporting of division financial transactions. This position reports to the Liquor Control Division Administrator and does not supervise other staff.

• Internal Controls 35%

1. Develops, implements, and communicates policies, protocols, and standards for inventory control and facility security. Ensures that inventory and security systems are operating according to manufacturer's specifications, state regulations, and department policy. Provides training and guidance to division staff and managers on theft prevention, the proper use of building inventory and security systems, and the operation of the accounting and inventory applications on the department's integrated tax system (GenTax).
2. Establishes and oversees the maintenance of division documentation, recordkeeping systems, and information systems. Coordinates the development of electronic and paper data transfer, storage, and retrieval systems; ensures the compliance of project recordkeeping with applicable regulations and professional standards; and makes recommendations for the modification or enhancement of department and division accounting and inventory applications in GenTax.

3. Identifies and resolves customer service, product supply, and distribution accounting problems. Investigates complaints and problems. Evaluates physical inventory and division records to confirm problems with orders or shipments. Makes necessary accounting and inventory adjustments. Coordinates financial transactions such as issuing refunds and updating accounting systems.
4. Evaluates, establishes, and modifies internal controls required to maintain the integrity of liquor distribution accounting operations. Assesses the accounting and reporting requirements of the division. Analyzes fiscal policies to provide an adequate internal control structure to ensure compliance.
5. Coordinates and performs division inventory control to safeguard assets and provide accountability. Maintains perpetual inventory within the accounting system by maintaining and updating multiple inventory spreadsheets. Performs and oversees physical inventories by developing work plans, making and reviewing assignments, ensuring accountability, and making adjustments for confiscated liquor from closed stores, breakage, inventory errors, etc.
6. Develops audit guidelines. Ensures the consistent application of liquor policies and procedures in the areas of financial records, inventory, and inventory records to protect the inventory and cash assets of the State of Montana and to ensure compliance with the Montana Code Annotated (MCA) and the Administrative Rules of Montana (ARM). Develops internal audit areas and approaches. Provides systematic approaches for evaluating business operations and formulating projects. Develops the format and content of compliance documents and written reports.
7. Conducts independent internal audits of division systems, functions, or activities as assigned by the bureau chief or administrator to ensure processes are efficient and that they comply with professional accounting procedures, standards, and applicable regulations. Analyzes business processes and financial transactions in comparison to applicable standards and regulations. Develops recommendations to improve processes and maintain or achieve compliance. Prepares internal audit reports with recommendations to improve operations.

- **Compliance 30%**

1. Coordinates and monitors beer and wine tax collections and administration to ensure appropriate taxes are collected in compliance with state and federal regulations. Receives and reviews reports from out-of-state vendors regarding the amount of product they have shipped to local distributors and cross-referencing this information with distributor's reports to ensure they are reasonable and to identify any discrepancies. Initiates audits when appropriate. Ensures in-state breweries, distilleries, and wineries pay the appropriate amount of tax for products produced and sold.
2. Ensures all payments are received from agency stores within sixty days by reviewing receipts and accounts in the division accounting and warehouse management system; confirming late payments; issuing warnings for late payments; and suspending shipments or making recommendations for contract termination for repeated late payments. Monitors probationary accounts receivable and recommends closure of agency stores for noncompliance.
3. Prepares for, and participates in, hearings for agency liquor store late payment and commission rate review cases and recommends consequences.
4. Monitors sales and expenses to ensure they are reasonable; the proper collection of tax on distilled spirits; vendors are paid; and rates are reasonable to provide a check and balance with division purchasing agents.
5. Administers annual agency commission rates. Analyzes financial positions of agency liquor stores that apply for a commission rate review according to MCA, Title 16, and ARM.
6. Monitors liquor store sales and payments to ensure they are reasonable and to identify any discrepancies between their records and department records. Evaluates internal records; requests additional information or materials necessary to conduct effective evaluations; and recommends appropriate actions necessary to bring liquor stores into compliance with applicable laws, rules, and regulations.

7. Provides information to state auditors on fiscal matters, responds to audit issues, and carries out applicable audit recommendations.
 8. Provides training for agency stores on existing liquor statutes, policies, procedures, and contracts. Develops public awareness and education information topics based on observation regarding compliance problems. Prepares program information and outreach materials. Provides information and training at meetings, workshops, and conferences.
- **Accounting 30%**
 1. Evaluates and processes division accounting transactions and system reports to ensure the accuracy and proper recording of financial transactions. This includes reviewing distribution accounts and accounting reports for accuracy and reasonableness; monitoring monthly expenditures; authorizing and verifying monthly payments; and preparing monthly and annual reports on the liquor enterprise fund from liquor distribution and sales using data from multiple accounting systems.
 2. Manages the franchisees' accounts receivable fund. Ensures payments are made in a timely manner according to MCA, Title 16, and by verifies and issues accounts receivable adjustments.
 3. Conducts research and analysis of accounting, external market, pricing, and other variables to provide information and support for the development of the liquor enterprise budget. Projects future profit transfers to the general fund by developing a four year projection of net income from operations giving consideration to commission rate changes.
 4. Manages liquor revenues to ensure the division has adequate operational resources and to ensure compliance with statutes regarding the transfer of liquor revenues to the general fund. Evaluates the division's cash position and determines the minimum allowable balance by evaluating the accounting period, pending disbursements, and projected accounts receivable receipts. Recommends the amount of the final profit transfer to the general fund at the close of the fiscal year; giving consideration to pending disbursements, projected accounts receivable receipts, and working capital needs.
 5. Prepares appropriate forms, reviews, and reconciles reports and makes necessary accounting adjustments to ensure the accurate recording of division accounting and budgeting information to meet federal and state requirements. Reviews, corrects, and approves Statewide Budgeting, Accounting, and Human Resources System (SABHRS) input documents by applying system knowledge to specific transactions to ensure accuracy and submitted documents for processing payment or changes according to division guidelines and SABHRS standards and deadlines.
 6. Prepares various financial schedules and reports by compiling, organizing, manipulating, and collating data. This includes researching existing division financial databases, communicating with other department and state officials, and compiling information in the appropriate format to meet reporting requirements. Provides state officials with the information they need to make management and policy decisions.
 7. Establishes and completes monthly, quarterly, and yearly reconciliations between SABHRS, GenTax, and other department systems. This includes identifying errors, determining appropriate correcting entries or system modifications to resolve errors, and taking necessary action to correct differences to maintain the integrity and accuracy of all systems.
 8. Prepares accounting journals to ensure accurate financial recording to the general fund, liquor enterprise fund, state special revenue funds, and GenTax system.
 9. Provides technical assistance and guidance to division staff on accounting policies and procedures. Provides guidance to administrative assistants, accounting technicians, and purchasing staff by monitoring and approving work and providing day-to-day guidance.
 10. Monitors statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures to ensure accurate recording, management, and distribution of liquor revenues. Coordinates accounting transactions and communications with the Office of Budget and Program Planning, Department of Administration, Legislative Fiscal Division, Legislative Audit Division, and other state agencies to ensure the accurate and timely processing of collections and distributions.

11. Provides information to state auditors on fiscal matters, responds to audit issues, and carries out applicable audit recommendations.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a liquor auditor, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in problem solving and decision making; providing timely and effective written, verbal, and interpersonal communication; identifying measures or indicators of system performance and the actions needed to improve and correct performance; customer service; conflict resolution; compiling and analyzing data from multiple sources; handling multiple projects under tight deadlines; multi-tasking; paying attention to details and accuracy; and in using word processing, spreadsheet, database, and accounting applications are required. The incumbent is required to take initiative to recognize and correct problems and exercise discretion and judgment in handling confidential and sensitive information.

This position require knowledge of the principles and practices of accounting and auditing; Generally Accepted Accounting Principles (GAAP); the State Accounting, Budgeting, and Human Resource System (SABHRS); the Montana Budget Appropriations Reporting System (MBARS); GenTax; and internal accounting systems; governmental asset control and auditing practices; statutes, administrative rules, and policies relative to the department's liquor control functions; contract administration; and administrative and legal procedures.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in accounting, auditing, finance, economics, business, public administration, or a related field and three years of job-related work experience.
 - Work experience should be made up of progressively responsible governmental accounting including auditing, financial reporting, budget monitoring, and inventory control.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Mental stress is encountered as a result of critical deadlines, managing a heavy workload, the technical nature of the work, and the significance of decisions made. At times, the incumbent will deal with angry

and difficult individuals to resolve concerns or to bring about compliance with regulations. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Shauna Helfert, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____